

Riza Amrit Gurung Ltd

Annual Report and Unaudited Financial Statements
for the Period from 16 September 2020 to 30 September 2021

Riza Amrit Gurung Ltd

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Riza Amrit Gurung Ltd

Company Information

Director Mrs Riza Gurung

Company secretary Mrs Riza Gurung

Registered office 8 Lancaster Way
Farnborough
Hampshire
GU14 8JA

Accountants K & N Accounting Ltd
60 Windsor Avenue
London
South West London
SW19 2RR

Riza Amrit Gurung Ltd
(Registration number: 12882471)
Balance Sheet as at 30 September 2021

	Note	2021 £
Current assets		
Debtors	<u>4</u>	101
Creditors: Amounts falling due after more than one year	<u>5</u>	<u>(434)</u>
Net liabilities		<u><u>(333)</u></u>
Capital and reserves		
Called up share capital	<u>6</u>	100
Profit and loss account		<u>(433)</u>
Shareholders' deficit		<u><u>(333)</u></u>

For the financial period ending 30 September 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the period in question in accordance with section 476; and
- The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Profit and Loss Account has been taken.

Approved and authorised by the director on 28 October 2021

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Mrs Riza Gurung
Company secretary and director

Riza Amrit Gurung Ltd

Notes to the Unaudited Financial Statements for the Period from 16 September 2020 to 30 September 2021

1 General information

The company is a private company limited by share capital, incorporated in England.

The address of its registered office is:

8 Lancaster Way

Farnborough

Hampshire

GU14 8JA

England

These financial statements were authorised for issue by the director on 28 October 2021.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Revenue recognition

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

The company recognises revenue when:

The amount of revenue can be reliably measured;

it is probable that future economic benefits will flow to the entity;

and specific criteria have been met for each of the company's activities.

Tax

The tax expense for the period comprises current tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

Borrowings

Riza Amrit Gurung Ltd

Notes to the Unaudited Financial Statements for the Period from 16 September 2020 to 30 September 2021

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Profit and Loss Account over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the company has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

3 Staff numbers

The average number of persons employed by the company (including the director) during the period, was 1.

4 Debtors

	2021
	£
Other debtors	101
	<hr/>
	<hr/> 101 <hr/>

Riza Amrit Gurung Ltd

Notes to the Unaudited Financial Statements for the Period from 16 September 2020 to 30 September 2021

5 Creditors

Creditors: amounts falling due after more than one year

	Note	2021 £
Due after one year		
Loans and borrowings	<u>7</u>	<u>434</u>

6 Share capital

Allotted, called up and fully paid shares

	2021 No.	£
Ordinary of £1 each	100	100
	<u> </u>	<u> </u>

7 Loans and borrowings

	2021 £
Non-current loans and borrowings	
Other borrowings	<u>434</u>

8 Dividends

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.